

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF SHENANDOAH, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16207301000000 City of Shenandoah 500 W Clarinda Ave Shenandoah, IA 51601 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,467,388		2,467,388	2,417,440
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,467,388		2,467,388	2,417,440
Delinquent property taxes	0		0	
TIF revenues	192,578		192,578	272,868
Other city taxes	569,783	0	569,783	638,968
Licenses and permits	57,691	0	57,691	63,275
Use of money and property	193,760	2,039	195,799	77,455
Intergovernmental	1,322,564	2,976,176	4,298,740	8,542,793
Charges for fees and service	772,144	2,760,968	3,533,112	3,738,639
Special assessments	0	0	0	
Miscellaneous	427,839	295	428,134	749,882
Other financing sources	1,990,093	691,000	2,681,093	1,484,573
Total revenues and other sources	7,993,840	6,430,478	14,424,318	17,985,893
Expenditures and Other Financing Uses				
Public safety	1,301,155	0	1,301,155	1,452,833
Public works	1,234,086	0	1,234,086	1,359,551
Health and social services	733	0	733	860
Culture and recreation	978,771	0	978,771	1,033,713
Community and economic development	397,945	0	397,945	385,193
General government	340,066	0	340,066	544,133
Debt service	2,423,606	0	2,423,606	1,011,866
Capital projects	553,362	0	553,362	590,800
Total governmental activities expenditures	7,229,724	0	7,229,724	6,378,949
Business type activities	0	5,578,660	5,578,660	9,224,463
Total ALL expenditures	7,229,724	5,578,660	12,808,384	15,603,412
Other financing uses, including transfers out	561,131	690,000	1,251,131	1,483,573
Total ALL expenditures/And other financing uses	7,790,855	6,268,660	14,059,515	17,086,985
Excess revenues and other sources over (Under) Expenditures/And other financing uses	202,985	161,818	364,803	898,908
Beginning fund balance July 1, 2015	1,392,126	2,169,947	3,562,073	3,562,073
Ending fund balance June 30, 2016	1,595,111	2,331,765	3,926,876	4,460,981
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016	
General obligation debt		\$ 0	Other long-term debt	
Revenue debt		\$ 0	Short-term debt	
TIF Revenue debt		\$ 0	General obligation debt limit	
			\$ 9,880,728	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 11/23/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Karla Gray		Telephone →	Area Code 712	Number 246-1213
Signature of Mayor or other City official (Name and Title)			Date signed 11/23/2016	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF SHENANDOAH						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,137,347	613,753		716,288			2,467,388			2,467,388	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,137,347	613,753		716,288	0		2,467,388		T01	2,467,388	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,137,347	613,753		716,288	0	0	2,467,388			2,467,388	6
7	TIF revenues			192,578				192,578		T01	192,578	7
8	Other city taxes											
9	Utility tax replacement excise taxes	40,640	21,967		24,474			87,081		T15	87,081	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax							0		T19	0	12
14	Hotel/motel tax		53,479					53,479		T19	53,479	13
15	Other local option taxes		429,223					429,223		T09	429,223	14
16	TOTAL OTHER CITY TAXES	40,640	504,669	0	24,474	0	0	569,783	0		569,783	15
17	Section B - LICENSES AND PERMITS	57,691						57,691		T29	57,691	16
18	Section C - USE OF MONEY AND PROPERTY											17
19	Interest	4,015		298			4,238	8,551	2,039	U20	10,590	18
20	Rents and royalties	24,897				42,715	93,017	160,629		U40	160,629	19
21	Other miscellaneous use of money and property	2,375		22,205				24,580		U20	24,580	20
22	TOTAL USE OF MONEY AND PROPERTY	31,287	0	22,503	0	42,715	97,255	193,760	2,039		195,799	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants					547,507		547,507	2,976,176	B89	3,523,683	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes	6,500						6,500		B30	6,500	31
32								0			0	32
33	Total Federal grants and reimbursements	6,500	0	0	0	547,507	0	554,007	2,976,176		3,530,183	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SHENANDOAH						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		636,433					636,433		C46	636,433	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	39,517	18,278		20,365			78,160		C89	78,160	49		
50	Iowa Department of Transportation					10,184		10,184		C89	10,184	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	39,517	654,711	0	20,365	10,184	0	724,777	0		724,777	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service	4,292						4,292		D89	4,292	64		
65	Township contributions	39,488						39,488		D89	39,488	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	43,780	0	0	0	0	0	43,780	0		43,780	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	89,797	654,711	0	20,365	557,691	0	1,322,564	2,976,176		4,298,740	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	2,045,655	A91	2,045,655	73		
74	Sewer							0	710,555	A80	710,555	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	513,081						513,081		A81	513,081	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SHENANDOAH						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	63,466						63,466		A89	63,466	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges	23,150					2,988	26,138		A03	26,138	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges	113,128						113,128		A61	113,128	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify	25,151	31,160			20		56,331	4,758		61,089	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	737,976	31,160	0	0	20	2,988	772,144	2,760,968		3,533,112	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	34,776			2,205		174,843	211,824		U99	211,824	108		
109	Deposits and sales/fuel tax refunds	5,426						5,426	295	U99	5,721	109		
110	Sale of property and merchandise	108,292				46,104	850	155,246		U11	155,246	110		
111	Fines	2,857						2,857		U30	2,857	111		
112	Internal service charges	4,861						4,861		NR	4,861	112		
113	Other miscellaneous - Specify	40,593				7,022	10	47,625			47,625	113		
114								0			0	114		
115								0			0	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	196,805	0	0	2,205	53,126	175,703	427,839	295		428,134	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SHENANDOAH						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,291,543	1,804,293	215,081	763,332	653,552	275,946	6,003,747	5,739,478		11,743,225	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	300						300	1,000	NR	1,300	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				1,428,662			1,428,662		NR	1,428,662	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	386,731			108,208			494,939	690,000		1,184,939	127		
128	Internal TIF loans and transfers in	13,817		52,375				66,192			66,192	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	400,848	0	52,375	1,536,870	0	0	1,990,093	691,000		2,681,093	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,692,391	1,804,293	267,456	2,300,202	653,552	275,946	7,993,840	6,430,478		14,424,318	132		
133												133		
134	Beginning fund balance July 1, 2015	331,019	573,632	150,072	82,638	-27,212	281,977	1,392,126	2,169,947		3,562,073	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,023,410	2,377,925	417,528	2,382,840	626,340	557,923	9,385,966	8,600,425		17,986,391	136		
137												137		
138												138		
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159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF SHENANDOAH		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	669,129	226,710					895,839		E62	895,839	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	204,328	130,772				733	335,833		E24	335,833	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	64,550					733	65,283		E32	65,283	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation		4,200					4,200		E66	4,200	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	938,007	361,682		0	0	1,466	1,301,155			1,301,155	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SHENANDOAH		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	170	465,958					466,128		E44	466,128	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		77,927					77,927		E44	77,927	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		15,245					15,245		E44	15,245	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	150,214	19,629					169,843		E01	169,843	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	504,943						504,943		E81	504,943	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	655,327	578,759		0	0	0	1,234,086			1,234,086	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SHENANDOAH		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation						733	733		E36	733	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	733	733			733	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF SHENANDOAH						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	308,681	57,703				5,080	371,464		E52	371,464	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	201,130	40,409				1,581	243,120		E61	243,120	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	89,905	7,557				79,375	176,837		E61	176,837	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	127,415	22,280					149,695		E03	149,695	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	27,298						27,298		E61	27,298	135
136	Other culture and recreation	10,357						10,357		E61	10,357	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	764,786	127,949		0	0	86,036	978,771			978,771	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		13,370					13,370		E89	13,370	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	61,062	33,030					94,092		E89	94,092	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		110,568	179,915				290,483		E89	290,483	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	61,062	156,968	179,915	0	0	0	397,945			397,945	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SHENANDOAH		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	15,781	3,509					19,290		E29	19,290	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	74						74		E23	74	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	3,162						3,162		E89	3,162	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	59,914						59,914		E25	59,914	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	118,240						118,240		E31	118,240	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	139,386						139,386		E89	139,386	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	336,557	3,509	0	0	0	0	340,066			340,066	176
177	Section G — DEBT SERVICE				2,423,606			2,423,606			2,423,606	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,423,606	0	0	2,423,606			2,423,606	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	AIRPORT/PUBLIC SAFETY/PARK&REC					553,362		553,362			553,362	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	553,362	0	553,362			553,362	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	553,362	0	553,362			553,362	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,755,739	1,228,867	179,915	2,423,606	553,362	88,235	7,229,724			7,229,724	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SHENANDOAH						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation							4,888,429	E91		4,888,429	198				
199	Purchase of land and equipment								G91		0	199				
200	Construction								F91		0	200				
201	Sewer and sewage disposal — Current operation							690,231	E80		690,231	201				
202	Purchase of land and equipment								G80		0	202				
203	Construction								F80		0	203				
204	Electric — Current operation								E92		0	204				
205	Purchase of land and equipment								G92		0	205				
206	Construction								F92		0	206				
207	Gas Utility — Current operation								E93		0	207				
208	Purchase of land and equipment								G93		0	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation								E81		0	216				
217	Purchase of land and equipment								G81		0	217				
218	Construction								F81		0	218				
219	Hospital — Current operation								E36		0	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation								E03		0	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation								E80		0	230				
231	Purchase of land and equipment								G80		0	231				
232	Construction								F80		0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SHENANDOAH		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								5,578,660		5,578,660	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,755,739	1,228,867	179,915	2,423,606	553,362	88,235	7,229,724	5,578,660		12,808,384	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		364,939				130,000	494,939	690,000		1,184,939	255
256	Internal TIF loans/repayments and transfers out			66,192				66,192			66,192	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	364,939	66,192	0	0	130,000	561,131	690,000		1,251,131	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,755,739	1,593,806	246,107	2,423,606	553,362	218,235	7,790,855	6,268,660		14,059,515	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						339,688	339,688			339,688	263
264	Restricted		784,119	171,421		72,978		1,028,518			1,028,518	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	267,671			-40,766			226,905			226,905	267
268	Total Governmental	267,671	784,119	171,421	-40,766	72,978	339,688	1,595,111			1,595,111	268
269	Proprietary								2,331,765		2,331,765	269
270	Total ending fund balance June 30, 2016	267,671	784,119	171,421	-40,766	72,978	339,688	1,595,111	2,331,765		3,926,876	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,023,410	2,377,925	417,528	2,382,840	626,340	557,923	9,385,966	8,600,425		17,986,391	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF SHENANDOAH Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents			
						Z00 \$		2,046,957	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	0	0	0	0	0	0	0	0	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
				64V \$					
Outstanding as of JUNE 30, 2016				61V \$					

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				
Assessed Valuations by Levy Authority and County, AY2014/FY2016				
Actual valuation -- January 1, 2014				
		Amount - Omit cents		
		\$	197,614,566	x .05 = \$ 9,880,728

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$			
				3,926,876	3,926,876
REMARKS					V98